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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

PORTS AND TRANSPORT DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 25th August, 2023.

GUJARAT MOTOR VEHICLES TAX ACT, 1958.

No.GH/PT/MVD/2023/15/MVD/102021/1806/GH: - In exercise of the powers conferred by sub-section (2) of section 13 of the Gujarat Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958) read with clause (13) of rule 16A of the Gujarat Motor Vehicles Tax Rules, 1959, the Government of Gujarat hereby exempts the Motor Vehicles registered against submission of "Certificate of Deposit" from the payment of Motor Vehicle Tax as specified in the Table appended hereto subject to the following conditions for computing the tax concession, namely: -

Conditions: -

(1) Formula for Calculating Tax concession=

The Amount specified under column 3 of Table × Multiplying factor as specified in Column 4 of Table ×
Percentage as Specified in Column 5 or 6 of Table, as the case may be.

- (2) Tax concession shall be granted at the time of payment of *lump sum* tax for the vehicle specified under the Second Schedule or as the case may be Third Schedule of Gujarat Motor Vehicle Tax Act, 1958.

Example:

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For the Vehicle mentioned in Sr. No. 2, if the sale price of the vehicle is 9,00,000. ₹(Nine Lakh Only.) then concession may be calculated as follows: -

Tax Concession = $9,00,000 \times 6\% \times 15\%$ (transport category vehicle)

= $9,00,000 \times 6/100 \times 15/100$

= 8100/- ₹

- (3) Tax Exemption granted in two equal instalments against the tax paid for the vehicles specified in the First Schedule as follows:

- (i) The First instalment would be granted at the time of completion of one year from the date of registration.
- (ii) A second instalment would be granted at the time of completion of one year from the date of the first instalment of concession.

Example:

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For the Vehicle mentioned in Sr. No. 5(c), If the sale price of the vehicle is ₹ 18,00,000/- (Eighteen Lakhs only.) Then concession may be calculated as follows

Tax Concession = $18,00,000 \times 6\% \times 15\%$ (transport category vehicle/s)

= $18,00,000 \times 6/100 \times 15/100$

= 16,200/- ₹

₹16200/- (Sixteen thousand two hundred only.) granted in two equal instalments against the tax paid subject to the condition that no tax is outstanding at the time of determination of concession.

- the first instalment of 8100/- (Eight thousand one hundred only) would be granted at the time of completion of one year from the date of registration.

- The second instalment would be payable at the time of completion of one year from the date of the first instalment of concession.

- (4) Eligibility of concession shall be subject to the condition that no tax is outstanding at the time of determination of concession.

- (5) Concession shall be available against the purchase of the same category/class of vehicle.

Example:

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- (i) If a certificate of deposit is obtained for a two-wheeler then in that case concession may be granted for the purchase of a two-wheeler only.
- (ii) If a certificate of deposit is obtained for the motor car then in that case concession may be granted for the purchase of the motor car only.
- (iii) If a certificate of deposit is obtained for the maxi cab then in that case concession may be granted for the purchase of the maxi cab only.
- (iv) If a certificate of deposit is obtained for buses then in that case concession may be granted for the purchase of buses only.
- (v) If a certificate of deposit is obtained for MGVS (Medium Goods Vehicle) then in that case concession may be granted for the purchase of MGVS (Medium Goods Vehicle) only.

- (vi) If the scrapped vehicle for which COD (Certificate Of Deposit) obtained is a transport vehicle then the concession shall be granted only for the transport vehicle purchase against that COD(Certificate Of Deposit) and in the same way if the scrapped vehicle for which COD(Certificate Of Deposit) obtained is a non-transport vehicle then the concession shall be granted only for the non-transport vehicle purchase against that COD (Certificate Of Deposit).
- (6) Tax concession shall be subjected to the conditions as specified in rule 51A of the Central Motor Vehicles Rules, 1989.
- (a) Tax concession as specified above shall be available up to 8 years of the transport vehicle.
- (b) Tax concession as specified above shall be available for up to 15(fifteen) years for the non-transport vehicle.
- (7) Tax concession shall not be granted if the vehicle purchased against COD (Certificate Of Deposit) is exempted from the tax.

TABLE

Sr. No.	Type of Motor Vehicle.		Maximum Sale price for the consideration of tax exemption. (In ₹)	Multiplying factor (In Per cent.) (T)	Tax Concession in percentage.	
					Non-Transport Vehicle.	Transport Vehicle
1.	2.		3.	4.	5.	6.
1	Motorcycle / Scooter.		₹.60,000/- (Sixty thousand only.) or, the sale price of the motor vehicle, whichever is less.	6%	25%	15%
2	Three-wheelers / Auto Rickshaw		₹ 1,50,000/- (One lakh fifty thousand only.)or, the sale price of a motor vehicle, whichever is less.	2.5%	25%	15%
3	Light Motor Vehicle.		₹ 10,00,000/- (Ten lakh only.) or, the sale price of the motor vehicle, whichever is less.	6%	25%	15%
4	Education Institution Buses owned by Education Institutes.	(a) Seating capacity up to 12+1.	₹ 10,00,000/- (Ten Lakh only.)or, the sale price of a motor vehicle, whichever is less.	3.5%	Not Applicable	15%
		(b) Seating capacity up to 13+1 to 23+1.	₹.12,00,000/- (Twelve lakh only.)or, the sale price of the motor vehicle, whichever is less.			
		(c) Seating capacity more than 23+1.	₹.20,00,000/- or, the sale price of the motor vehicle, whichever is less.			
5	Buses (other than Educational institution).	(a) Seating capacity up to 12+1.	₹.10, 00,000/- (Ten lakh only.) or, the sale price of a motor vehicle, whichever is less.	6%	25%	15%
		(b) Seating capacity up to 13+1 to 23+1.	₹ 12,00,000/- (twelve lakh only.) or, the sale price of the motor vehicle, whichever is less.			
		(c) Seating capacity more than 23+1.	₹ 20,00,000/- (Twenty Lakh only.) or, the sale price of motor vehicle, whichever is less.			

Sr. No.	Type of Motor Vehicle.		Maximum Sale price for the consideration of tax exemption. (In ₹)	Multiplying factor (In Per cent.) (T)	Tax Concession in percentage.	
					Non-Transport Vehicle.	Transport Vehicle
1.	2.		3.	4.	5.	6.
6	Stage Carriage Buses.		₹ 20,00,000/- (Twenty lakh only.) or, the sale price of motor vehicle, whichever is less.	2%	Not Applicable	15%
7	Goods Carrier	MGV (Medium Goods Vehicle)	₹ 12,00,000/- (Twelve Lakh only.) or, the sale price of a motor vehicle, whichever is less.	6%	Not Applicable	15%
		HGV (Heavy Goods Vehicle)	₹ 20,00,000/- (Twenty Lakh only.) or, the sale price of a motor vehicle, whichever is less.			
8	Any motor vehicle that is not intended to carry any passenger, goods, tractor, construction equipment vehicle, or any other vehicle that is not covered under Sr. No. 1 to 7 of this table.			3%	25%	15%
			₹.14,00,000/- (Fourteen Lakh only.) or, the sale price of the motor vehicle, whichever is less.			

By order and in the name of the Governor of Gujarat,

R. V. BHATT,

Deputy Secretary to Government.

